
STATUTORY INSTRUMENTS

2012 No. 3004

The Income Tax (Professional Fees) Order 2012

Addition of fees to the Table in section 343(2) of the Income Tax (Earnings and Pensions) Act 2003

2. In section 343 of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾ (deduction for professional membership fees), at the end of the Table in subsection (2) insert—

“Occupations in the gambling industry

16. Fee payable—

- (a) on applying for a personal licence from the Gambling Commission under the Gambling Act 2005⁽²⁾, or
- (b) on applying to vary such a licence.

17. Any fee payable to the Gambling Commission under section 132 of that Act.”

(1) Relevant amending instruments are [S.I. 2003/1652](#), and [S.I. 2004/1360](#).

(2) [2005 c.19](#).